

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

**SUPPLEMENTAL ORDER GRANTING DEBTORS’
NINETEENTH OMNIBUS OBJECTION TO CLAIMS**
(Tax Claims Assumed by General Motors, LLC)

Upon the nineteenth omnibus objection to expunge certain tax claims, dated May 27, 2010 (the “**Nineteenth Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Nineteenth Omnibus Objection to Claims; and due and proper notice of the Nineteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and a response having been filed by the Fulton County Tax

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Nineteenth Omnibus Objection to Claims.

Commissioner (**ECF No. 6204**) with respect to Proof of Claim No. 17766 (the “**Fulton Claim**”); and a hearing having been held on June 29, 2010 at 9:45 a.m. at which the Court entered the Order Granting Debtors’ Nineteenth Omnibus Objection to Claims (**ECF No. 6186**), disallowing and expunging all claims listed on Exhibit “A” annexed to the Nineteenth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” with the exception of the Fulton Claim; and the Nineteenth Omnibus Objection to Claims with respect to the Fulton Claim having been ultimately adjourned to November 18, 2010 at 9:45 a.m.; and the Debtors having resolved the Fulton Claim; and upon entry of this Supplemental Order, the Nineteenth Omnibus Objection to Claims will be completely resolved; and the Court having found and determined at the hearing on November 18, 2010 that the relief sought in the Nineteenth Omnibus Objection to Claims with respect to the Fulton Claim is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Nineteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Nineteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Fulton Claim listed on **Exhibit “A”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” is disallowed and expunged; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
November 19, 2010

/s/ **Robert E. Gerber**
United States Bankruptcy Judge